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USDOJ TAX DIV WESTERN

002

**FILED**

NOV 23 2005

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CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

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14 IN THE UNITED STATES DISTRICT COURT FOR THE  
15 NORTHERN DISTRICT OF CALIFORNIA  
16 SAN FRANCISCO DIVISION

17 PHOENIX COBALT CARINA, LLC,  
18 a Partnership; LEASE MANAGEMENT  
ASSOCIATES, INC., as Tax Matters  
19 Partner and GUS CONSTANTIN and  
ANDREW CONSTANTIN, as Individual  
20 Partners,

21 Petitioners,

22 v.

23 UNITED STATES OF AMERICA,

24 Respondent,

) Case No. C-04-5142-MHP

) STIPULATED DISMISSAL, and  
) ~~Proposed~~ ORDER

25  
26  
27  
28 STIPULATED DISMISSAL

Phoenix Cobalt Carina, LLC v. US  
Case No. C-04-5142

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Petitioners - Phoenix Cobalt Carina LLC, Lease Management Associates Inc, Gus Constantin, and Andrew Constantin - and Respondent United States of America, through their respective attorneys, hereby stipulate and agree as follows:

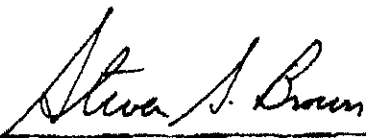
1. On December 5, 2004, Petitioners initiated this action, seeking, *inter alia*, a redetermination of the Notice of Final Partnership Administrative Adjustment ("FPAA") issued by the Internal Revenue Service to Phoenix Cobalt Carina LLC regarding its tax year ending September 30, 2000;
2. The parties hereby dismiss this action with prejudice;
3. Pursuant to 26 U.S.C. Section 6226(h), the FPAA, as described in paragraph 1 above, is deemed correct; and
4. The parties are to bear their own costs incurred in this action, including attorney's fees and costs.

Dated this 21 day of November, 2005Dated this 18 day of November, 2005

KEVIN V. RYAN  
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Attorneys for Petitioners

PURSUANT TO STIPULATION, IT IS SO ORDERED.

Dated this 23<sup>rd</sup> day of Nov, 2005.

  
MARILYN H. PATEL  
UNITED STATES DISTRICT JUDGE

STIPULATED DISMISSAL

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